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PATENT - POWER OF ATTORNEY OR **REVOCATION OF POWER OF ATTORNEY** WITH A NEW POWER OF ATTORNEY AND

CHANGE OF CORRESPONDENCE ADDRESS

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| Patent Number | 7173177 | 1 |
| Issue Date | 02/06/2007 | |
| First Named Inventor | Eric J. Gould | |
| Title | User interface for simultaneous management of owned and unowned | ::2 |
| Attomey Docket Number | 6057-06301 | , d |

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| | A Power of Attorney is submitted herewith. | | | | | | | | |
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| I am the: Inventor, having ownership of the patent. OR Patent owner. Statement under 37 CFR 3.73(b) (Form PTC/SB/96) submitted herewith or filed on | | | | | | | | | |
| SIGNATURE of Inventor or Patent Owner | | | | | | | | | |
| | Signature Date | | | | Date | | | | |
| Name | | | | | | | | | |
| Title and Company Authorized Person for Intellectual Ventures Audio Innovations LLC | | | | | | | | | |
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| *Total offorms are submitted. | | | | | | | | | |

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